

NOTICE OF BUDGET HEARING

2016

The governing body of
City of El Dorado

will meet on August 17, 2015 at 6:30 p.m. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	9,007,222	32.905	9,391,889	30.306	10,649,197	2,505,314	30.692
Airport	271,291	0.206	254,655		335,514	69,131	0.847
Debt Service	1,897,006	8.202	1,370,527	10.734	1,547,476	783,098	9.593
Industrial Mill Levy	65,267	0.973	88,051	1.018	677,502	79,825	0.978
Library	444,740	4.951	452,550	4.992	456,241	399,125	4.890
Major Street	884,234		1,000,770		1,261,214		
Cemetery	225,632		186,206		228,967		
Stormwater	420,779		308,190		391,817		
Eco Dev Sales Tax	16,593				276,031		
Prairie Trails Restaurant/Golf	789,425		579,211		705,444		
Special Parks & Recreation	12,049		21,500		95,190		
Tourism	135,947		201,705		453,576		
Water Utility	3,698,692		4,564,746		4,315,427		
Sewer Utility	2,139,335		2,541,336		2,506,087		
Refuse Utility	1,537,741		1,395,797		1,301,612		
CNG			10,661		15,000		
External Stores	29,155		80,000		80,000		
Data Processing	752,705		965,907		1,053,408		
Construction	354,172		271,351		278,589		
Non-Budgeted Funds-A	1,521,701						
Totals	24,203,686	47.237	23,685,052	47.050	26,628,292	3,836,493	47.000
Less: Transfers	3,858,983		3,250,381		3,274,570		
Net Expenditure	20,344,703		20,434,671		23,353,722		
Total Tax Levied	3,858,880		3,744,477		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	81,690,778		79,584,768		81,628,667		
Outstanding Indebtedness, January 1,	2013		2014		2015		
G.O. Bonds	14,115,000		16,755,000		19,292,000		
Revenue Bonds	0		0		0		
Other	8,691,461		9,432,745		11,419,227		
Lease Purchase Principal	0		444,354		558,559		
Total	22,806,461		26,632,099		31,269,786		

*Tax rates are expressed in mills

Tammy Schaffer

City Official Title: Finance Director

Notice of Vote - City of El Dorado

Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047

Total Property Tax Levied

2015 Budget \$ 3,744,477

2016 Budget \$ 3,836,493

Approved (vote) 5 to 0

2016

Notice of Vote - City of El Dorado

Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047

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Approved (vote) 5 to 0

(Published in The Butler County Times-Gazette August 27, 2015.)

Notice of Vote - City of El Dorado

Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047

Total Property Tax Levied

2015 Budget

\$ 3,744,477

2016 Budget

\$ 3,836,493

Approved (vote)

5

to

0

RESOLUTION NO. 2808

**A RESOLUTION EXPRESSING THE PROPERTY TAXATION
POLICY OF THE CITY OF EL DORADO, KANSAS WITH
RESPECT TO FINANCING THE ANNUAL BUDGET FOR 2016**

WHEREAS, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2016 budget of the City of El Dorado, Kansas exceeding the amount levied to finance the 2015 budget of the City of El Dorado, Kansas, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2014, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

WHEREAS, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

WHEREAS, the City of El Dorado, Kansas provides essential services to protect the citizens of the City of El Dorado; and

WHEREAS, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the City of El Dorado, Kansas, that a levy of property taxes in support of the 2016 budget exceeding the amount levied in 2015, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

ADOPTED this 17th day of August, 2015 by the City of El Dorado, Butler
County, Kansas

City of El Dorado

2016

Computation to Determine Limit for 2016

1. Total tax levy amount in 2015 budget
2. Debt service levy in 2015 budget
3. Tax levy excluding debt service

	Amount of Levy
+ \$	3,744,477
- \$	854,265
\$	<u>2,890,212</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:		+ <u>673,444</u>	
5. Increase in personal property for 2015:			
5a. Personal property 2015	+ <u>2,136,179</u>		
5b. Personal property 2014	- <u>2,104,445</u>		
5c. Increase in personal property (5a minus 5b)		+ <u>31,734</u>	
		(Use Only if > 0)	
6. Valuation of annexed territory for 2015			
6a. Real estate	+ <u>0</u>		
6b. State assessed	+ <u>0</u>		
6c. New improvements	- <u>0</u>		
6d. Total adjustment (sum of 6a, 6b, and 6c)		+ <u>0</u>	
7. Valuation of property that has changed in use during 2015		<u>0</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>705,178</u>	
9. Total estimated valuation July 1, 2015	<u>81,628,667</u>		
10. Total valuation less valuation adjustment (9 minus 8)		<u>80,923,489</u>	
11. Factor for increase (8 divided by 10)		<u>0.00871</u>	
12. Amount of increase (11 times 3)			+ \$ <u>25,186</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)			\$ <u>2,915,398</u>
14. Debt service levy in this 2016 budget			<u>783,098</u>
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)			<u>3,698,496</u>
16. Consumer Price Index for all urban consumers for calendar year 2014			<u>1.60%</u>
17. Consumer Price Index adjustment (3 times 16)			\$ <u>46,243</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)			\$ <u>3,744,739</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of El Dorado

2016

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
Stormwater	General	18,000	18,000	18,000	12-630a
Water	General	370,000	370,000	370,000	12-825d
Sewer	General	71,000	71,000	71,000	12-630a
Refuse	General	76,000	78,000	78,000	12-2104
General	Major Street	355,914	495,000	500,000	12-101a
General	Cemetery	173,031	124,756	133,364	12-2908
General	Prairie Trails Rest/Golf	371,150	209,211	182,306	12-197
Water	Data Processing	10,000	45,000	10,000	12-825d
Sewer	Data Processing	10,000	45,000	10,000	12-630a
Industrial Mill Levy	Lake Debt Reserve	-	40,051	40,051	12-825d
Tourism	Lake Debt Reserve	-	40,051	40,051	12-825d
Water	Lake Debt Reserve	225,000	290,086	290,086	12-825d
Sewer	Lake Debt Reserve	-	65,086	65,086	12-825d
Refuse	Lake Debt Reserve	-	20,037	20,037	12-825d
General	Construction	1,368,253	1,052,430	1,126,000	12-101a
Airport	Construction	1,661	-	42,000	3-601
Major Street	Construction	31,769	-	-	12-1,118
Cemetery	Construction	30,500	-	-	12-1,118
Stormwater	Construction	6,154	-	-	12-1,118
Water	Construction	47,852	7,661	-	12-1,118
Sewer	Construction	12,447	-	-	12-1,118
Refuse	Construction	-	7,661	-	12-1,118
Debt Service	Construction	56,381	-	-	12-1,118
Construction	General	279,172	271,351	278,589	12-197
General	Debt Service	75,000	-	-	12-1,118
Stormwater	Equipment Reserve	115,000	-	-	12-1,118
General	Equipment Reserve	154,700	-	-	12-1,118
Totals		3,858,983	3,250,381	3,274,570	
Adjustments			271,351	278,589	
Adjusted Totals		3,858,983	2,979,030	2,995,981	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2008	12/01/08	11/01/23	3.96	3,310,000	2,195,000	5-01/11-01	11/01	87,388	210,000	0	0
Series 2010	11/15/10	11/01/25	2.51	2,195,000	1,325,000	5-01/11-01	11/01	31,313	170,000	29,103	175,000
Series 2011	12/15/11	11/01/32	2.88	5,715,000	5,135,000	5-01/11-01	11/01	142,250	245,000	137,350	250,000
Series 2013-Series 2006 Refunding	06/27/13	11/01/21	1.91	2,685,000	2,685,000	5-01/11-01	11/01	32,383	370,000	28,683	375,000
Series 2013-New Money	06/27/13	11/01/28	1.91	3,960,000	3,745,000	5-01/11-01	11/01	67,260	245,000	64,810	245,000
Series 2015-Series 2008 Refunding	08/20/15	11/01/23	1.89	1,840,000	1,840,000	5-01/11-01	11/01	0	0	34,175	0
Series 2015-New Money	08/20/15	11/01/25	1.98	2,367,000	2,367,000	5-01/11-01	11/01	0	0	45,831	222,000
Total G.O. Bonds					19,292,000			360,594	1,240,000	339,952	1,267,000
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
State Revolving Loan	2/23/05	3/1/27	2.68	11,606,958	7,682,552	3-1/9-1	3-1/9-1	183,518	524,960	170,676	539,636
State Revolving Loan	11/4/11	3/1/33	2.43	2,106,252	1,188,675	3-1/9-1	3-1/9-1	25,634	51,583	24,502	52,844
Temporary Note	06/11/15	6/1/19	1.76	2,548,000	2,548,000	6-1/12-1	6/1/2019	21,177	0	44,845	0
Total Other					11,419,227			230,329	576,543	240,023	591,967
Total Indebtedness					30,711,227			590,923	1,816,543	579,975	1,858,967

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2016

Library found in: City of El Dorado
Butler

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2015</u>	<u>2016</u>
Ad Valorem	\$397,325	\$399,125
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$54,250	\$56,258
Recreational Vehicle Tax	\$975	\$573
16/20M Vehicle Tax	\$0	\$285
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$452,550	\$456,241
Difference in Total Taxes:	\$3,691	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$79,584,768	\$81,628,667
Did Assessed Valuation Decrease?	No	
Levy Rate	4.992	4.890
Difference in Levy Rate:	(0.102)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of El Dorado

2016

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Administration			
Salaries	70,173	73,689	80,419
Contractual	499,964	564,102	578,192
Commodities	14,952	19,900	19,450
Capital Outlay	175	0	0
Transfer to Debt Service Fund	75,000	0	0
Transfer to Construction Fund	55,694	75,000	0
Total	715,958	732,691	678,061
Engineering			
Salaries	226,984	247,106	262,911
Contractual	33,233	36,685	47,138
Commodities	8,009	10,400	10,400
Transfer to Construction Fund	0	1,277	0
Total	268,226	295,468	320,449
Legal/Judicial			
Salaries	93,918	100,938	102,100
Contractual	53,242	58,210	62,130
Commodities	29,072	51,100	38,500
Total	176,232	210,248	202,730
Civic Center			
Contractual	121,513	96,718	107,256
Commodities	7,356	10,500	10,200
Capital Outlay	21,279	0	5,000
Total	150,148	107,218	122,456
Police			
Salaries	1,778,002	1,951,774	2,118,291
Contractual	139,496	163,988	167,640
Commodities	87,510	113,400	105,900
Capital Outlay	57,148	70,000	75,000
Transfer to Construction Fund	0	7,661	0
Total	2,062,156	2,306,823	2,466,831
Haz Mat			
Contractual	4,362	9,442	13,178
Commodities	3,099	14,500	14,500
Total	7,461	23,942	27,678
Fire			
Salaries	1,181,435	1,317,232	1,520,754
Contractual	85,845	90,251	96,280
Commodities	84,086	105,285	98,685
Capital Outlay	0	0	45,000
Debt Retirement	18,339	97,059	225,923
Transfer to Construction Fund	60,000	2,554	0
Total	1,429,705	1,612,381	1,986,642
Fire Sub-Station			
Salaries			
Contractual	20,698	26,920	27,220
Commodities	2,427	9,325	9,325
Total	23,125	36,245	36,545
Page 1 - Total	4,833,011	5,325,016	5,841,392

City of El Dorado

2016

Adopted Budget

General Fund - Detail Page 2

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Building/Zoning			
Salaries	150,942	201,684	157,745
Contractual	15,265	18,032	18,350
Commodities	2,329	10,300	7,300
Capital Outlay			
Transfer to Construction Fund	0	1,277	0
Total	168,536	231,293	183,395
Building Demolition			
Salaries			
Contractual	2,607	0	0
Commodities			
Capital Outlay			
Transfer to Construction Fund	13,393	16,000	16,000
Total	16,000	16,000	16,000
Public Works			
Salaries	272,652	352,391	329,507
Contractual	73,785	76,200	79,300
Commodities	77,227	71,500	69,550
Capital Outlay	3,333	0	0
Debt Retirement	0	126,850	0
Transfer to Equipment Reserve Fund	154,700	0	0
Transfer to Major Street Fund	355,914	495,000	500,000
Transfer to Construction Fund	50,000	7,661	0
Total	987,611	1,129,602	978,357
Forestry			
Salaries	6,815	52,093	55,962
Contractual	3,439	8,077	5,025
Commodities	37,017	15,500	30,050
Capital Outlay			
Transfer to Construction Fund	10,000	0	0
Total	57,271	75,670	91,037
Park Maintenance			
Salaries	147,822	167,316	171,031
Contractual	44,160	35,739	32,300
Commodities	49,236	44,850	44,650
Capital Outlay		38,000	
Transfer to Construction Fund	35,000	0	0
Total	276,218	285,905	247,981
Special Street Project			
Salaries			
Contractual	0	0	0
Commodities			
Capital Outlay			
Transfer to Construction Fund	600,000	600,000	600,000
Total	600,000	600,000	600,000
Street Lights			
Salaries			
Contractual	173,213	180,000	185,000
Commodities			
Capital Outlay			

Total	173,213	180,000	185,000
Animal Control			
Salaries	93,112	91,916	92,845
Contractual	31,403	32,050	35,150
Commodities	9,833	9,250	11,750
Capital Outlay			
Total	134,348	133,216	139,745
Cemetery			
Salaries			
Contractual	0	0	0
Commodities			
Capital Outlay			
Transfer to Cemetery Fund	173,031	124,756	133,364
Total	173,031	124,756	133,364
Recreation			
Salaries	332,529	354,869	345,566
Contractual	93,333	92,075	112,400
Commodities	58,807	56,490	57,900
Capital Outlay		2,554	
Transfer to Prairie Trails Fund	371,150	209,211	182,306
Transfer to Construction			160,000
Total	855,819	715,199	858,172
Swimming Pool			
Salaries	81,061	95,363	93,131
Contractual	8,805	13,325	12,575
Commodities	45,090	45,445	45,900
Capital Outlay			
Total	134,956	154,133	151,606
Band			
Salaries			
Contractual	7,000	7,000	7,000
Commodities			
Capital Outlay			
Total	7,000	7,000	7,000
Recreation Concessions			
Salaries	23,314	30,979	24,958
Contractual	2,795	6,370	4,850
Commodities	19,933	35,750	23,825
Capital Outlay			
Total	46,042	73,099	53,633
Special Project			
Salaries			
Contractual	0	0	812,515
Commodities			
Capital Outlay			
Transfer to Construction Fund	544,166	341,000	350,000
Total	544,166	341,000	1,162,515
Page 2 -Total	4,174,211	4,066,873	4,807,805
Page 1 -Total	4,833,011	5,325,016	5,841,392
Grand Total	9,007,222	9,391,889	10,649,197

(Note: Should agree with general sub-totals.)

City of El Dorado

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Airport	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	79,439	54,111	39,608
Receipts:			
Ad Valorem Tax	15,300	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,582	3,150	3,600
Motor Vehicle Tax	12,492	3,768	
Recreational Vehicle Tax	128	34	
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Charges for Services	206,380	225,000	215,000
Neighborhood Revitalization Rebate			-1,527
Interest on Idle Funds	34	50	0
Miscellaneous	8,047	8,150	9,702
Does miscellaneous exceed 10% Total Rec			
Total Receipts	245,963	240,152	226,775
Resources Available:	325,402	294,263	266,383
Expenditures:			
Personal Services	76,661	75,555	77,006
Contractual Services	60,923	43,600	49,750
Commodities	132,046	135,500	127,150
Contingency Reserve			39,608
Transfer to Construction Fund	1,661	0	42,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	271,291	254,655	335,514
Unencumbered Cash Balance Dec 31	54,111	39,608	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	284,359	330,042	335,514
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	335,514
		Tax Required	69,131
Delinquent Comp Rate:	0.0%		0
Amount of 2015 Ad Valorem Tax			69,131

Adopted Budget Debt Service	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	586,237	88,835	125,576
Receipts:			
Ad Valorem Tax	614,800	854,265	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	44,881		44,955
Motor Vehicle Tax	101,777	89,868	115,138
Recreational Vehicle Tax	1,039	1,616	1,231
16/20M Vehicle Tax			613
Commercial Vehicle Tax			5,820
Watercraft Tax			0
Rentals	120,763	112,900	120,763
Concessions & Leases	-610		
Special Assessments	402,680	347,649	316,232
Delinquent Special Assessments	33,861	0	33,650
Transfer from General Fund	75,000	0	0
Neighborhood Revitalization Rebate			-13,534
Interest on Idle Funds	413	970	400
Miscellaneous	5,000	0	13,534
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,399,604	1,407,268	638,802
Resources Available:	1,985,841	1,496,103	764,378
Expenditures:			
Contractual Services	0	0	125,576
Retirement of Bonds	1,407,784	1,049,387	1,074,533
Bond Interest	432,841	321,140	302,522
Temporary Note Interest	0	0	44,845
Transfer to Construction Fund	56,381	0	0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,897,006	1,370,527	1,547,476
Unencumbered Cash Balance Dec 31	88,835	125,576	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	2,004,389	1,559,829	1,547,476
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,547,476
		Tax Required	783,098
Delinquent Comp Rate:	0.0%		0
Amount of 2015 Ad Valorem Tax			783,098

City of El Dorado

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Industrial Mill Levy	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	554,565	578,348	582,135
Receipts:			
Ad Valorem Tax	72,937	80,984	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,957		3,900
Motor Vehicle Tax	11,142	10,662	10,915
Recreational Vehicle Tax	114	192	117
16/20M Vehicle Tax			58
Commercial Vehicle Tax			552
Watercraft Tax			0
Neighborhood Revitalization Rebate			-1,763
Interest on Idle Funds			
Miscellaneous	900		1,763
Does miscellaneous exceed 10% Total Rec			
Total Receipts	89,050	91,838	15,542
Resources Available:	643,615	670,186	597,677
Expenditures:			
Contractual Services	44,226	48,000	637,451
Debt Retirement	21,041	0	0
Transfer to Lake Debt Reserve Fund	0	40,051	40,051
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	65,267	88,051	677,502
Unencumbered Cash Balance Dec 31	578,348	582,135	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	673,988	649,945	677,502
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			677,502
			Tax Required
			79,825
			Delinquent Comp Rate: 0.0%
			0
			Amount of 2015 Ad Valorem Tax
			79,825

Adopted Budget Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	45	0	0
Receipts:			
Ad Valorem Tax	371,200	397,325	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	19,791		
Motor Vehicle Tax	53,161	54,250	53,551
Recreational Vehicle Tax	543	975	573
16/20M Vehicle Tax			285
Commercial Vehicle Tax			2,707
Watercraft Tax			0
Neighborhood Revitalization Rebate			-8,817
Interest on Idle Funds			
Miscellaneous			8,817
Does miscellaneous exceed 10% Total Rec			
Total Receipts	444,695	452,550	57,116
Resources Available:	444,740	452,550	57,116
Expenditures:			
Appropriation to Bradford Memorial Library	444,740	452,550	456,241
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	444,740	452,550	456,241
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	446,575	452,550	456,241
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			456,241
			Tax Required
			399,125
			Delinquent Comp Rate: 0.0%
			0
			Amount of 2015 Ad Valorem Tax
			399,125

City of El Dorado

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Major Street	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	41,129	93,699	172,009
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Licenses & Permits	1,891	3,500	5,125
Intergovernmental Revenue	575,800	577,080	580,080
Transfer from General Fund	355,914	495,000	500,000
Reimbursements	3,199	3,500	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	936,804	1,079,080	1,089,205
Resources Available:	977,933	1,172,779	1,261,214
Expenditures:			
Personal Services	568,276	633,970	690,029
Contractual Services	54,955	134,650	296,785
Commodities	225,901	197,150	214,400
Capital Outlay	3,333	35,000	60,000
Transfer to Construction Fund	31,769	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	884,234	1,000,770	1,261,214
Unencumbered Cash Balance Dec 31	93,699	172,009	0
2014/2015/2016 Budget Authority Amount:	1,032,866	1,133,985	1,261,214

Adopted Budget

Cemetery	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	22,458	36,753	36,753
Receipts:			
Intergovernmental	681	650	650
Charges for Services	65,510	60,800	58,200
Transfer from General Fund	173,031	124,756	133,364
Reimbursements	662	0	0
Interest on Idle Funds	43	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	239,927	186,206	192,214
Resources Available:	262,385	222,959	228,967
Expenditures:			
Personal Services	124,595	113,189	126,239
Contractual Services	18,337	26,967	57,328
Commodities	52,200	38,050	36,400
Capital Outlay	0	8,000	9,000
Transfer to Construction Fund	30,500	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	225,632	186,206	228,967
Unencumbered Cash Balance Dec 31	36,753	36,753	0
2014/2015/2016 Budget Authority Amount:	226,559	210,575	228,967

City of El Dorado

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Stormwater	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	345,320	173,899	125,209
Receipts:			
Intergovernmental	318		300
Special Assessments	247,476	257,000	264,658
Reimbursements	1,408	2,500	1,500
Interest on Idle Funds	156		150
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	249,358	259,500	266,608
Resources Available:	594,678	433,399	391,817
Expenditures:			
Personal Services	212,931	241,390	281,178
Contractual Services	20,005	19,300	44,139
Commodities	45,355	29,500	48,500
Capital Outlay	3,334	0	0
Transfer to General Fund	18,000	18,000	18,000
Transfer to Construction Fund	6,154	0	0
Transfer to Equipment Reserve Fund	115,000	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	420,779	308,190	391,817
Unencumbered Cash Balance Dec 31	173,899	125,209	0
2014/2015/2016 Budget Authority Amount:	539,983	469,503	391,817

Adopted Budget

Eco Dev Sales Tax	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	142,624	176,031	226,031
Receipts:			
Local Sales Tax	50,000	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	50,000	50,000	50,000
Resources Available:	192,624	226,031	276,031
Expenditures:			
Contractual Services	16,593	0	276,031
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	16,593	0	276,031
Unencumbered Cash Balance Dec 31	176,031	226,031	0
2014/2015/2016 Budget Authority Amount:	345,000	380,867	276,031

City of El Dorado

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Prairie Trails Restaurant/Golf

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	119,507	84,138	84,138
Receipts:			
Golf Merchandise Sales	28,442	15,000	15,000
Concession, Food & Beverage Sale	76,652	105,000	150,000
Golf Fees	260,116	250,000	265,000
Rentals	2,325	0	3,000
Transfers from General Fund	371,150	209,211	182,306
Reimbursements	5,837		
Interest on Idle Funds			
Miscellaneous	9,534		6,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	754,056	579,211	621,306
Resources Available:	873,563	663,349	705,444
Expenditures:			
Personal Services	299,392	330,597	336,875
Contractual Services	109,105	94,514	203,869
Commodities	281,340	154,100	164,700
Capital Outlay	99,588	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	789,425	579,211	705,444
Unencumbered Cash Balance Dec 31	84,138	84,138	0
2014/2015/2016 Budget Authority Amount:	991,803	675,408	705,444

Adopted Budget

Special Parks & Recreation

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	20,513	42,604	58,844
Receipts:			
Parkland Development Fee	2,125	1,740	1,900
Liquor Tax	32,015	36,000	34,446
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	34,140	37,740	36,346
Resources Available:	54,653	80,344	95,190
Expenditures:			
Contractual Services	10,000	13,000	86,690
Commodities	2,049	8,500	8,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,049	21,500	95,190
Unencumbered Cash Balance Dec 31	42,604	58,844	0
2014/2015/2016 Budget Authority Amount:	127,245	73,683	95,190

City of El Dorado

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Tourism			
Unencumbered Cash Balance Jan 1	156,036	270,171	239,576
Receipts:			
Motel Tax	221,564	171,110	214,000
Reimbursements	25,632	0	0
Interest on Idle Funds	101	0	0
Miscellaneous	2,785		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	250,082	171,110	214,000
Resources Available:	406,118	441,281	453,576
Expenditures:			
Personal Services	65,620	75,089	89,137
Contractual Services	47,967	84,865	322,988
Commodities	1,093	1,700	1,400
Capital Outlay	226	0	
Debt Retirement	21,041	0	
Transfer to Lake Debt Reserve Fund	0	40,051	40,051
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	135,947	201,705	453,576
Unencumbered Cash Balance Dec 31	270,171	239,576	0
2014/2015/2016 Budget Authority Amount:	445,153	373,169	453,576

Adopted Budget

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Water Utility			
Unencumbered Cash Balance Jan 1	1,818,820	2,340,223	2,093,477
Receipts:			
Intergovernmental	784	1,000	1,000
Charges for Services	4,134,951	4,262,000	4,261,500
Rental/Leases	10,316	11,500	11,000
Sale of Scrap Materials/Equipment	5,028	8,000	7,000
Bad Debt Collection	808	1,000	1,000
Reimbursements	21,595	22,000	22,000
Interest on Idle Funds	514	500	500
Miscellaneous	46,099	12,000	12,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,220,095	4,318,000	4,316,000
Resources Available:	6,038,915	6,658,223	6,409,477
Expenditures:			
Administration	1,029,823	1,102,557	1,103,971
Treatment	801,126	853,203	880,148
Maintenance & Distribution	771,433	758,540	766,671
Supply	157,801	623,856	623,856
Stores	7,372	0	0
Capital Outlay	182,781	265,000	107,000
Debt Retirement	95,504	248,843	163,695
Transfer to Construction Fund	47,852	7,661	0
Transfer to Data Processing Fund	10,000	45,000	10,000
Transfer to General Fund	370,000	370,000	370,000
Transfer to Lake Debt Reserve Fund	225,000	290,086	290,086
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,698,692	4,564,746	4,315,427
Unencumbered Cash Balance Dec 31	2,340,223	2,093,477	2,094,050
2014/2015/2016 Budget Authority Amount:	4,353,706	4,574,821	4,315,427

City of El Dorado

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Sewer Utility

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	662,873	751,247	419,111
Receipts:			
Intergovernmental Revenue	202	200	200
Charges for Services	2,091,029	2,154,500	2,152,500
Rentals/Leases	32,982	32,100	32,100
Sale of Scrap Materials/Real Estate			
Other Contributions	5,307	10,000	10,000
Reimbursements	97,623	7,000	7,000
Interest on Idle Funds	401	400	500
Miscellaneous	165	5000	5000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,227,709	2,209,200	2,207,300
Resources Available:	2,890,582	2,960,447	2,626,411
Expenditures:			
Administration	252,140	302,156	269,395
Treatment	917,240	788,114	873,518
Maintenance & Distribution	231,345	310,661	300,522
Stores	-6,058	0	0
Capital Outlay	357,272	25,250	20,000
Debt Retirement	293,949	934,069	896,566
Transfer to Lake Debt Reserve Fund		65,086	65,086
Transfers to General Fund	71,000	71,000	71,000
Transfers to Construction Fund	12,447		
Transfers to Data Processing Fund	10,000	45,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,139,335	2,541,336	2,506,087
Unencumbered Cash Balance Dec 31	751,247	419,111	120,324
2014/2015/2016 Budget Authority Amount:	2,921,148	2,541,336	2,506,087

Adopted Budget

Refuse Utility

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	186,047	180,937	320,540
Receipts:			
Intergovernmental	1,311	2,500	2,500
Charges for Services	1,438,122	1,440,300	1,457,500
Recycling Center	81,205	80,000	80,000
Reimbursements	9,440	10,000	10,000
Interest on Idle Funds	83	100	0
Miscellaneous	2,470	2,500	2,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,532,631	1,535,400	1,552,500
Resources Available:	1,718,678	1,716,337	1,873,040
Expenditures:			
Administration	888,124	959,198	908,990
Recycling	526,064	330,901	294,585
Capital Outlay	37,026	0	0
Debt Retirement	10,527	0	0
Transfer to General	76,000	78,000	78,000
Transfer to Lake Debt Reserve Fund		20,037	20,037
Transfer to Construction Fund		7,661	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,537,741	1,395,797	1,301,612
Unencumbered Cash Balance Dec 31	180,937	320,540	571,428
2014/2015/2016 Budget Authority Amount:	1,557,734	1,396,642	1,301,612

City of El Dorado

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

CNG

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	57	2,482
Receipts:			
Charges for Services	57	13,086	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	57	13,086	25,000
Resources Available:	57	13,143	27,482
Expenditures:			
Contractual Services	0	10,661	15,000
Commodities	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	10,661	15,000
Unencumbered Cash Balance Dec 31	57	2,482	12,482
2014/2015/2016 Budget Authority Amount:	0	0	15,000

See Tab C

Adopted Budget

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
External Stores			
Unencumbered Cash Balance Jan 1	29,155	0	0
Receipts:			
Inventories	0	80,000	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	80,000	80,000
Resources Available:	29,155	80,000	80,000
Expenditures:			
Contractual Services	28,143	80,000	80,000
Commodities	1,012		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	29,155	80,000	80,000
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount:	80,000	80,000	80,000

City of El Dorado

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Data Processing	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	118,318	124,526	139,819
Receipts:			
Charges for Services	735,193	891,200	893,589
Transfer from Water Fund	10,000	45,000	10,000
Transfer from Sewer Fund	10,000	45,000	10,000
Reimbursements	3,720		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	758,913	981,200	913,589
Resources Available:	877,231	1,105,726	1,053,408
Expenditures:			
Personal Services	632,050	708,835	759,486
Contractual Services	68,176	72,822	212,456
Commodities	44,859	184,250	71,466
Capital Outlay	7,620	0	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	752,705	965,907	1,053,408
Unencumbered Cash Balance Dec 31	124,526	139,819	0
2014/2015/2016 Budget Authority Amount:	818,922	1,045,626	1,053,408

Adopted Budget

Construction	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		1,200,845	1,997,246
Receipts:			
Transfer from General Fund	1,368,253	1,052,430	1,126,000
Transfer from Airport Fund	1,661	0	42,000
Transfer from Major Street	31,769	0	0
Transfer from Cemetery Fund	30,500	0	0
Transfer from Stormwater Fund	6,154	0	0
Transfer from Water Fund	47,852	7,661	0
Transfer from Sewer Fund	12,447	0	0
Transfer from Refuse Fund	0	7,661	0
Transfer from Debt Service Fund	56,381	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,555,017	1,067,752	1,168,000
Resources Available:	1,555,017	2,268,597	3,165,246
Expenditures:			
Transfer to General Fund	279,172	271,351	278,589
Transfer to Debt Service Fund	75,000	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	354,172	271,351	278,589
Unencumbered Cash Balance Dec 31	1,200,845	1,997,246	2,886,657
2014/2015/2016 Budget Authority Amount:	280,784	279,172	278,589

See Tab A

CLK - Tammy Bridges

To: Tammy Schaffer
Subject: RE: Budget

I continue to look at the tax revenue history that Tammy provided to us a month ago as we considered our mil levy revenue. I am bothered by the drop in the Personal Property values. I have been wracking my brain to tie that to something and I simply cannot comprehend a drop of \$1,144,505 in Taxing Unit 007 (USD 490) and \$288,627 in Taxing Unit 008 (USD 375). Doesn't mean it's wrong, just that I am struggling to understand it.

I am not sure where the PP values of 1,144,505 in TU 007 and 288,627 in TU 008 referred to above are from.

Personal property decreased from 2014 to 2015 in TU 007 by 191,813 for reasons on attached spreadsheet.

Personal property increased from 2014 to 2015 in TU 008 by 133,450, see attached spreadsheet.

This was explained by you as the drop in industrial equipment from the tax roles. However, the drop is from 2011 to 2014, and, according to the Department of Commerce, the exemption on equipment went into affect June 30, 2006.

Commercial Industrial Machinery & Eqpt dropped by 81,434 from 2014 to 2015 because of depreciation or removal of property; see attached spreadsheet. If new equipment was purchased, it would be exempt.

Also, in Taxing Unit 008 (USD 375) there are not values listed in the Oil Personal Property row. That seems odd. Isn't the west side of town our oil region?

There is no oil in Tax Unit 008, it is all in Tax Unit 007.

What has caught my attention is that recently I spoke with Sue Givens and she indicated that the USD 490 has seen an increase in their valuation by 1.2%. I know the District has more property than the City, but the difference is noticeable.

The value for USD490 in 2015 was 164,234,261 and 2016 is 165,454,427 for a total increase in assessed value of 1,220,166, which is an increase of .74%.

The value for the City of El Dorado in 2015 was 79,607,332 and 2016 is 81,628,667 for a total increase in assessed value of 2,021,335, which is an increase of 2.5%.

I am not suggesting changing the budget. I am comfortable with the the process and I remain confident that franchise tax is the appropriate way to increase revenue at this time.

Please look into this at your earliest convenience. I would like to get a better understanding of these figures.

I have attached the spreadsheet with my notes for your reference.

Thanks

Personal Property in Tax Unit 007

2014	1,471,894	
2015	1,283,250	
	188,644	Total PP decreased from 2014 to 2015
Explanation of PP by Type that decreased in value from 2014 to 2015		
Watercraft	79,308	Was assessed at 30% in 2013, 11.5% in 2014, & 5% in 2015
Mobile Homes	4,710	
Other Bldg	83	
Heavy Trucks	15,082	Not personal property any more; now commercially tagged
Comm Trailer	10,980	Not personal property any more; now commercially tagged
CIME	81,434	Commercial Industrial Machinery & Eqpt depreciation or removal of property
Truck Beds	77	
Golf Carts	139	
New Property	(3,169)	
	188,644	Total decrease in PP from 2014 to 2015

Tax Unit 007	2,011	2,316,399	PP highest amount on Tammy's spreadsheet
	2,015	1,283,250	PP lowest amount on Tammy's spreadsheet
		1,033,149	Total value decreased from 2011 to 2015

Personal Property in Tax Unit 008

From 2011 to 2014 PP dropped because:

1. Watercraft assessment went from 30% to 11.5%; From 2015 and on is assessed at 5%
2. Commercial machinery & eqpt dropped because it is now commercially tagged, not assessed as PP

Watercraft	(10,223)
Heavy Trucks	(12,551)
CIME	173,122
Comm Trailers	(15,525)
ATV's	(329)
Travel Trailers	(1,604)
Golf Carts	(11)
Non-Hwy Vehicl	396
Misc Trailers	175

133,450

Total increase in PP from 2014 to 2015 for T.U. 008

difference in value
beginning value

Sent from my Verizon Wireless 4G LTE smartphone

----- Original message -----

From: Vince Haines <vhaines@eldoks.com>

Date: 08/16/2015 12:14 PM (GMT-06:00)

To: Herb Llewellyn <hllewellyn@eldoks.com>

Subject: Budget

Herb

I continue to look at the tax revenue history that Tammy provided to us a month ago as we considered our mil levy revenue. I am bothered by the drop in the Personal Property values. I have been wracking my brain to tie that to something and I simply cannot comprehend a drop of \$1,144,505 in Taxing Unit 007 (USD 490) and \$288,627 in Taxing Unit 008 (USD 375). Doesn't mean its wrong, just that I am struggling to understand it.

This was explained by you as the drop in industrial equipment from the tax roles. However, the drop is from 2011 to 2014, and, according to the Department of Commerce, the exemption on equipment went into affect June 30, 2006. heavy trucks + trailers - 4 year depreciation 2013-2014 comm. tagging
Also, in Taxing Unit 008 (USD 375) there are not values listed in the Oil Personal Property row. That seems odd. Isn't the west side of town our oil region?

What has caught my attention is that recently I spoke with Sue Givens and she indicated that the USD 490 has seen an increase in their valuation by 1.2%. I know the District has more property than the City, but the difference is noticeable.

I am not suggesting changing the budget. I am comfortable with the the process and I remain confident that franchise tax is the appropriate way to increase revenue at this time.

Please look into this at your earliest convenience. I would like to get a better understanding of these figures.

I have attached the spreadsheet with my notes for your reference.

Thanks

2P 008 288,627 - 2011-2014 w/c from 30% to 11.5%
COM/Eqt dropped because went to vehicles + trailers comm. tagged

007 2011 2,316,399 highest
2015 1,283,250 lowest
1,033,149 1,144,505

CLK - Tammy Bridges

From: Tammy Schaffer <tschaffer@eldoks.com>
Sent: Monday, August 17, 2015 11:05 AM
To: CLK - Tammy Bridges
Subject: FW: Budget

Tammy,

Is there any way you can help me explain to the Mayor what concerns him below?

From: Herb Llewellyn
Sent: Monday, August 17, 2015 8:31 AM
To: Tammy Schaffer <tschaffer@eldoks.com>
Subject: FW: Budget

Would you see if you can answer the Mayor's question?

From: Vince Haines
Sent: Sunday, August 16, 2015 1:04 PM
To: Herb Llewellyn <hllewellyn@eldoks.com>
Subject: Re: Budget

I am fully aware we have nothing to do with valuation or assessment.

The refinery could likely be the exact explanation of the difference. But personal property is the one that catches my attention. \$1.4M in taxes is a #@!* load of cars. That and the \$0 in Oil in USD 375 taxing unit.

I appreciate staff continuing to look into this. If nothing else, understanding the what and why may affect future policy on the commission.

Thanks

Vince Haines, Mayor
City of El Dorado
316-251-1647
vhaines@eldoks.com

On Aug 16, 2015, at 12:52 PM, Herb Llewellyn <hllewellyn@eldoks.com> wrote:

We looked at it and quieried the county with explication. It's also car purchases. 490 includes the refinery who's value is more than the city. It continues to climb. It's taxes have doubled in the same period.

Also remember, we have nothing to do with valuation or assessment, just receive the money.